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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 710 OF 2006
IN
INCOME TAX APPEAL (L) NO. 1683 OF 2005

The Commissioner of Income Tax ... Appellant

Versus

M/s. VIP Industries Ltd. ... Respondent

Mr. A.S. Rao for the Appellant.

Mr. Atul K. Jasani for Respondent.

CORAM: F.I. REBELLO &
J.P. DEVADHAR, JJ.
DATED: SEPTEMBER 12, 2007

P.C.:

. There is delay of 372 days in preferring the appeal. There is an affidavit in support of the motion. After the order was received in the office of the Commissioner, Central III on 3.8.2004, the file was forwarded to the Law Ministry on 21.10.2004. It appears that the draft appeal memo was received by the department on 9.11.2005 and the paper book on 30.11.2005. The appeal was filed on 2.12.2005. According to learned counsel for the appellant, they have explained the cause. It is also pointed out that the tax incidence is very high and therefore, pray for condonation of the delay.

. On behalf of the respondents the learned counsel

points out that there is no explanation whatsoever for the delay between 21.10.2004 and 30.11.2005. We have taken note of the fact that earlier the filing of appeals was in the hands of the Ministry of Law, Mumbai. That practice has since been discontinued as the delay was being occasioned at that end. Otherwise, in so far as department is concerned, we find that they were proceeding with the matters with due diligence. Considering the above, the cause shown would amount to sufficient cause. Hence, delay condoned. Office to register the appeal.

(J.P. DEVADHAR, J.) **(F.I.REBELLO, J.)**